

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claim 1 (canceled).

Claim 2 (currently amended): A method of manufacturing a Ta sputtering target in which a Ta ingot or billet formed by melting and casting is subject to forging, annealing, and rolling processing to prepare a sputtering target, wherein the ingot or billet is forged during said forging processing and thereafter subject to recrystallization annealing at a temperature of 1373K to 1673K during said annealing processing, and said forging processing and said recrystallization annealing at a temperature of 1373K to 1673K are repeated at least twice, ~~so to make recrystallization annealing conducted after at least one of said forging and rolling processing is performed at a temperature between recrystallization starting temperature and 1373K, and an average crystal grain diameter of the target being made to be a fine crystal grain size of 80  $\mu$ m or less.~~

Claims 3-11 (canceled).

Claim 12 (currently amended): A method according to claim [11] 2, wherein, after final rolling processing, recrystallization annealing is performed at a temperature between recrystallization starting temperature and 1373K, and finish processing is further performed to obtain a target shape.

Claim 13 (previously presented): A method according to claim 12, wherein, after said rolling processing, crystal homogenization annealing or stress relieving annealing is performed.

Claim 14 (previously presented): A method according to claim 13, wherein said fine crystal grain size is made to be 30 to 60  $\mu\text{m}$ .

Claim 15 (currently amended): A method according to claim 14, wherein the target has no uneven ~~macro-structure~~ macrostructure in the form of streaks or aggregates on a surface or inside the target.

Claim 16 (canceled).

Claim 17 (previously presented): A method according to claim 2, wherein, after said rolling processing, crystal homogenization annealing or stress relieving annealing is performed.

Claim 18 (previously presented): A method according to claim 2, wherein said fine crystal grain size is made to be 30 to 60  $\mu\text{m}$ .

Claim 19 (currently amended): A method according to claim 2, wherein the target has no uneven ~~macro-structure~~ macrostructure in the form of streaks or aggregates on a surface or inside the target.

Claims 20-29 (canceled).

Claim 30 (new): A method of manufacturing a Ta sputtering target, comprising the steps of:

forming a Ta ingot or billet by melting and casting a Ta raw material having a purity of 4N5 (99.995%) or greater;

forging the ingot or billet, and after said forging step, recrystallization annealing the ingot or billet at a temperature of 1373K to 1673K; and

after said forging and recrystallization annealing steps, further forging or rolling the ingot or billet, and thereafter, conducting additional recrystallization annealing of the ingot or billet at a temperature between a recrystallization starting temperature and 1373K;

an average crystal grain diameter of the target being made to be a fine crystal grain size of 80  $\mu\text{m}$  or less and the target being made to have no uneven macrostructure in the form of streaks or aggregates on a surface of the target and inside of the target.

Claim 31 (new): A method according to claim 30, wherein said forging step followed by said recrystallization annealing at the temperature of 1373K to 1673K are repeated at least twice.

Claim 32 (new): A method according to claim 31, wherein said additional recrystallization annealing conducted after said further forging or rolling step is conducted at a temperature of 1173K.

Claim 33 (new): A method according to claim 30, wherein said additional recrystallization annealing conducted after said further forging or rolling step is conducted at a temperature of 1173K.